



Legislative Fiscal Bureau

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February 17, 2003

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Comparative Summary of Budget Adjustment Provisions -- Governor and Joint Committee on Finance

On January 30, 2003, Special Session Senate Bill 1 (SS SB 1) was introduced by the Senate Committee on Organization at the request of Governor Doyle. On February 13, 2003, the Joint Committee on Finance completed its work on the bill. The Committee's recommendations are incorporated in Senate Substitute Amendment 1 to Special Session Senate Bill 1 (SSA 1 to SS SB 1).

General Fund Fiscal Effect

On January 23, 2003, the Legislative Fiscal Bureau distributed a report that outlined projections of the condition of the general fund for 2002-03, and tax collection estimates for each year of the next biennium. The report projected that, unless addressed, the general fund would end the current fiscal year (June 30, 2003) with a deficit of \$373.2 million. In addition, the report indicated a potential shortfall of \$64.4 million in the medical assistance and BadgerCare programs. This amount, and a subsequent \$16.5 million that the administration identified as needed in 2002-03 in the Department of Corrections, increased the projected deficit figure to \$454.1 million (\$373.2 + \$64.4 + \$16.5).

The Governor's bill would reduce the \$373.2 million deficit by \$81.0 million to \$292.2 million. Under the Finance Committee's recommendations, the deficit would be reduced by \$89.6 million to \$283.6 million. The components of the \$81.0 million and \$89.6 million are displayed on Tables 1 and 2, which follow. Tables 3 and 4 present 2002-03 general fund condition statements under the Governor (Table 3) and the Joint Committee on Finance (Table 4).

TABLE 1

General Fund Summary

Governor

(In Millions)

	<u>Balance June 30, 2003</u>
January 23, 2003 Estimate	-\$373.2
Special Session Senate Bill 1	
• General Purpose Revenue (GPR) Reductions and Lapses	\$31.8
• Program Revenue (PR) Reductions and Lapses to the General Fund	20.3
• Segregated (SEG) Revenue Reductions and Transfers to the General Fund	41.4
• Shift GPR Stewardship Debt Service to the SEG Forestry Account	4.0
• Increase GPR Funding for Corrections	<u>-16.5</u>
Total (Change to Balance)	\$81.0
Estimated Closing Balance (June 30, 2003)	-\$292.2

In addition to the general fund fiscal effect shown above, SS SB 1 would appropriate \$64.4 million from the segregated medical assistance trust fund to address the projected shortfall in the medical assistance and BadgerCare programs.

TABLE 2
General Fund Summary
Joint Committee on Finance
(In Millions)

	<u>Balance</u> <u>June 30, 2003</u>
January 23, 2003 Estimate	-\$373.2
Senate Substitute Amendment 1 to Special Session Senate Bill 1	
• General Purpose Revenue (GPR) Reductions and Lapses	\$39.8
• Program Revenue (PR) Reductions and Lapses to the General Fund	29.9
• Segregated (SEG) Revenue Reductions and Transfers to the General Fund	32.0
• Shift GPR Stewardship Debt Service to the SEG Forestry Account	4.4
• Increase GPR Funding for Corrections	<u>-16.5</u>
Total (Change to Balance)	\$89.6
Estimated Closing Balance (June 30, 2003)	-\$283.6

In addition to the general fund fiscal effect shown above, SSA 1 to SS SB 1 would appropriate \$64.4 million from the segregated medical assistance trust fund to address the projected shortfall in the medical assistance and BadgerCare programs.

TABLE 3

Estimated 2002-03 General Fund Condition Statement

Governor

	<u>2002-03</u>
Revenues	
Opening Balance, July 1	\$53,782,000
Taxes	10,223,500,000
Departmental Revenues	
Tobacco Settlement	149,081,600
Other	<u>278,437,100</u>
 Total Available	 \$10,704,800,700
 Appropriations	
Gross Appropriations	\$11,108,262,800
Compensation Reserves	79,815,500
Transfer to Tobacco Control Board	15,345,100
Less: Lapses and Sum Sufficient Reestimates	<u>-206,455,900</u>
 Net Appropriations	 \$10,996,967,500
 Balance	
Gross Balance	-\$292,166,800

TABLE 4

Estimated 2002-03 General Fund Condition Statement

Joint Committee on Finance

	<u>2002-03</u>
Revenues	
Opening Balance, July 1	\$53,782,000
Taxes	10,223,500,000
Departmental Revenues	
Tobacco Settlement	149,081,600
Other	<u>278,613,700</u>
 Total Available	 \$10,704,977,300
 Appropriations	
Gross Appropriations	\$11,102,344,700
Compensation Reserves	79,815,500
Transfer to Tobacco Control Board	15,345,100
Less: Lapses and Sum Sufficient Reestimates	<u>-208,894,700</u>
 Net Appropriations	 \$10,988,610,600
 Balance	
Gross Balance	-\$283,633,300

Comparative Summary of 2002-03 Budget Adjustment Provisions

Governor and Joint Committee on Finance

1. GPR ACROSS-THE-BOARD REDUCTIONS

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-Lapse	\$4,065,200	\$2,438,800	\$6,504,000
GPR	-\$25,819,100	-\$5,518,100	-\$31,337,200

Governor: Provide that most state agencies that have general purpose revenue (GPR) state operations appropriations be subject to an across-the-board reduction in fiscal year 2002-03 equal to 5% of their total GPR appropriations for state operations, excluding appropriations for debt repayment and for fuel and utility costs. Some agencies, however, would be subject to a lesser percentage reduction amount or would have the 5% reduction taken only against a portion of their GPR state operations total. The numbers used by the administration to calculate the reduction amounts were the 2002-03 adjusted base for each agency, which is the starting point that is used for development of the 2003-05 biennial budget.

Joint Finance: Provide for an additional 1% reduction for most state agencies, using the same method of calculation as under the Governor's recommendation.

The reduction amount under the Governor's recommendation, the additional reduction required under the Joint Finance Committee recommendation and the new total reduction are shown in the table below for each agency. The table shows all state agencies with GPR state operations appropriations. It identifies the proposed GPR reduction amount for each agency, if any, and the percentage that each agency's reduction amount represents of the agency's 2002-03 adjusted base for state operations (excluding debt and fuel and utility appropriations). Following the table are notes explaining provisions relating to the administration of the reduction and to various unique or additional provisions that apply to individual agencies' reduction calculations.

Comparison of Proposed 2002-03 Reductions in GPR State Operations Budgets

	2002-03 <u>Adjusted Base</u>	Governor's <u>Reduction</u>	Joint Finance <u>Additional Reduction</u>	<u>Total Reduction</u>	
				<u>Amount</u>	<u>% of Adj. Base</u>
Administration*	\$10,979,900	\$549,000	\$109,800	\$658,800	6.0%
Adolescent Pregnancy Prev. Bd.*	22,100	1,100	200	1,300	5.9
Agriculture, Trade & Cons. Prot.*	19,034,900	951,700	190,300	1,142,000	6.0
Arts Board*	330,200	16,500	3,300	19,800	6.0
Bd. on Aging and Long-Term Care	781,500	39,100	7,800	46,900	6.0
Circuit Courts	50,010,800	0	500,100	500,100	1.0
Commerce*	6,943,000	347,200	69,400	416,600	6.0
Corrections*	620,535,200	2,300,000	463,500	2,763,500	0.4
Court of Appeals	7,659,700	383,000	76,600	459,600	6.0
District Attorneys	36,317,600	0	363,200	363,200	1.0
Educational Comm. Board*	5,142,700	257,100	51,400	308,500	6.0
Elections Board	956,200	47,800	9,600	57,400	6.0
Employee Trust Funds	27,900	1,400	300	1,700	6.0
Employment Relations	5,606,300	280,300	56,100	336,400	6.0
Employment Relations Comm.	2,479,100	124,000	24,800	148,800	6.0
Ethics Board	232,700	11,600	2,300	13,900	6.0
Governor	3,511,900	175,600	35,100	210,700	6.0
Health and Family Services*	195,208,400	5,010,600	1,002,100	6,012,700	3.1
Higher Educational Aids Board*	752,000	37,600	7,500	45,100	6.0
Historical Society*	9,463,800	473,200	94,600	567,800	6.0
Judicial Commission*	213,200	10,700	2,100	12,800	6.0
Justice*	33,652,700	1,682,600	336,500	2,019,100	6.0
Legislature	59,196,100	2,959,800	592,000	3,551,800	6.0
Lieutenant Governor	526,700	26,300	5,300	31,600	6.0
Military Affairs*	6,367,900	318,400	63,700	382,100	6.0
Miscellaneous Appropriations	107,269,200	0	0	0	0.0
Natural Resources*	42,568,600	2,128,400	425,700	2,554,100	6.0
Personnel Commission	809,800	40,500	8,100	48,600	6.0
Program Supplements	43,580,100	929,800	186,000	1,115,800	2.6
Public Defender Board	73,088,200	0	730,900	730,900	1.0
Public Instruction*	25,819,800	559,600	111,900	671,500	2.6
Revenue	81,059,200	810,600	810,600	1,621,200	2.0
State Treasurer	46,700	2,300	500	2,800	6.0
Supreme Court	11,099,400	555,000	111,000	666,000	6.0
TEACH Board*	641,600	32,100	6,400	38,500	6.0
Tourism*	11,010,600	1,330,500	0	1,330,500	12.1
University of Wisconsin System*	887,473,300	6,890,000	1,378,000	8,268,000	0.9
Veterans Affairs*	717,300	35,900	7,200	43,100	6.0
Wisconsin Technical College System*	3,297,200	164,900	33,000	197,900	6.0
Workforce Development*	<u>24,759,400</u>	<u>400,100</u>	<u>80,000</u>	<u>480,100</u>	1.9
TOTAL	\$2,389,192,900	\$29,884,300	\$7,956,900	\$37,841,200	1.6%

Administration of Reductions. In the above table, all of the agencies marked with an asterisk (*) would have the indicated total reduction amount taken from the agency's largest, sum certain GPR state operations appropriation. However, section 9260(1)(b) of SSA 1 would provide that, no later than 14 days after the effective date of the bill, any one of these state agencies may submit to the Secretary of the Department of Administration (DOA) an alternative plan for allocating the GPR reductions recommended by the Governor among any other sum certain appropriations. If the Secretary approves the plan submitted by an agency, the Secretary must, no later than 21 days after the effective date of the bill, submit the plan for approval by the Joint Committee on Finance under a 14 day passive review process. If an agency's plan is not approved by the Secretary of Administration or the Joint Committee on Finance, the agency must take the reduction as originally specified.

Further, section 9260(2)(b) of SSA 1 would allow a similar reallocation of the additional reductions recommended by the Joint Finance Committee, but only among an agency's other GPR sum certain appropriation for state operations purposes. (See also note for University of Wisconsin System.)

Circuit Courts. See Supreme Court.

Corrections. The Department of Corrections total reduction amount of \$2,763,500 GPR in 2002-03 is from the agency's largest general program operations appropriation (s. 20.410(1)(a)). The reduction amount represents 5.96% of Corrections' central office budget (\$46,354,300 GPR).

Court of Appeals. See Supreme Court.

Employee Trust Funds. The total reduction amount of \$1,700 in 2002-03 is 6.0% of the \$27,700 appropriated in 2002-03 under the agency's contingency payment sum sufficient appropriation that supports one-time implementation costs for new employee benefit programs. This appropriation was used in 2002-03 to fund start-up costs for a commuter benefit program for state employees. State agencies must reimburse ETF for these costs during the current fiscal year, and these reimbursements will also be credited to the general fund. The \$1,700 reduction in 2002-03 would actually be applied against the private employer health care coverage program general program operations appropriation, the agency's only other GPR-funded state operations appropriation. That appropriation is a biennial appropriation with \$1,055,100 provided in 2001-02 and \$0 provided in 2002-03. Funds appropriated under a biennial appropriation remain available for expenditure in either fiscal year of the biennium.

Governor. The total reduction amount for the Governor's Office is equal to 6% of all of the GPR appropriations for the Governor's Office, including the operation of the Executive Residence. SSA 1 would provide that the Governor would be required to take actions to lapse to the general fund in 2002-03 a total of the required 6% reduction (\$210,700) from the total of all GPR appropriations for the Governor's Office.

Health and Family Services. The total reduction amount is equal to 6% of all of the agency's GPR state operations appropriations, excluding appropriations for the operation of patient care and treatment facilities (the state mental health institutes, the Wisconsin Resource Center, and the Sand Ridge Secure Treatment Center).

Legislature. The total reduction amount for the Legislature is equal to 6% of all of the GPR appropriations for the Legislature, including those for Assembly, the Senate, and the legislative service agencies. The bill would provide that the Co-chairs of the Joint Committee on Legislative Organization would be required to take actions to lapse to the general fund in 2002-03, from the total of all GPR appropriations to the Legislature, a total of \$3,551,800 GPR.

Miscellaneous Appropriations. No reduction is taken from appropriations under this heading. The primary general fund appropriations in this category are those for payments to Minnesota and Illinois under income tax reciprocity agreements with those states.

Program Supplements. The total reduction amount for all of the appropriations is equal to 2.6% of the total GPR appropriations. However, when the reduction is taken as a percentage of the adjusted base for all GPR appropriations other than supplemental appropriations for purposes of employee compensation, the reduction amount would be equal to 6.0%. The Department of Administration would be required to take actions to ensure that a total of \$1,115,800 GPR is lapsed to the general fund in 2002-03 from the total of all GPR sum certain appropriations under this heading of Program Supplements.

Public Instruction. The total reduction amount for the Department of Public Instruction represents reductions to the 2002-03 adjusted base amount for GPR general program operations, excluding state operations appropriations for the residential schools, pupil assessment, and library service contracts.

Revenue. The total reduction amount for the Department of Revenue is equal to 2% of the base funding level for all of the Department's GPR state operations appropriations and would be taken from the appropriation for development of the integrated tax system. The additional 1% reduction (\$810,600) adopted by the Joint Committee on Finance could be reallocated to other sum certain, GPR state operations appropriations under the 14-day passive review process described above. The other 1% reduction, which was recommended under SS SB 1, could not be reallocated.

Supreme Court. Under SS SB 1, the Governor would have reduced the Director of State Courts' general program operations appropriation by \$555,000 GPR in 2002-03, which represents 5% of the Supreme Court's total operating costs, including the Supreme Court's sum sufficient appropriation. The reduction would have represented a 10.7% reduction to the Director of State Courts' general program operations appropriation. In addition, the bill would have reduced the Court of Appeals' general program operations appropriation by \$383,000 GPR in 2002-03 and made no reduction to Circuit Courts general program operations appropriation.

Under SSA 1, the appropriations for Supreme Court and Court of Appeals are not reduced. Instead, SSA 1 would require that the Chief Justice of the Supreme Court, acting as the administrative head of the judicial system, take action during the 2001-03 biennium to ensure that a total amount equal to \$1,625,700 GPR be lapsed to the general fund from GPR appropriations for the Supreme Court, the Court of Appeals, and the Circuit Courts. The total lapse amount is equivalent to a total reduction in 2002-03 state operations appropriation of 6%

for 2002-03 to the Court of Appeals and the Supreme Court and a 1% reduction for the Circuit Courts.

Tourism. The total reduction amount of \$1,330,500 consists of a 5% state operations reduction (\$550,500) and an additional reduction of \$780,000 from tourism marketing.

University of Wisconsin System. The total reduction amount for the UW is based on reductions for the UW System institutional support budget, which, according to the UW System budget, is \$137.84 million GPR in 2002-03. Institutional support includes executive management, planning and programming, campus and community relations, general administrative services and support services such as chancellors, academic planning, alumni relations, capital and operating budget planning, administrative data processing and purchasing. SSA 1 would specify that the total reduction to the UW System would have to be made from the UW System institutional support budget. SSA 1 would also provide that the 14-day passive review provisions of the bill relating to shifting GPR reductions between an agency's GPR state operations appropriations would also apply to any proposed reallocation of reductions between spending purposes within the UW's largest GPR appropriation.

Workforce Development. The total reduction amount for the Department of Workforce Development is equal to 6% of the base funding level for all of the Department's state GPR operations appropriations excluding those state operations appropriations for the Division of Vocational Rehabilitation and economic support programs.

[SSA 1 Sections: 9201(1), 9203(1), 9212(1), 9214(1), 9216(1), 9217(1), 9218(1), 9219(1), 9222(1), 9233(1), 9234(1), 9239(1), 9245(1)&(2), 9248(1), 9254(1), 9260(1)(a),(b)&(c) and 9260(2)(a),(b)&(c)]

2. PR APPROPRIATION LAPSES TO THE GENERAL FUND

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$12,341,600	\$9,568,600	\$21,910,200
PR	\$0	-\$759,100	-\$759,100

Governor: Provide that a number of agencies be required to lapse program revenues (PR) in the amount of \$12,341,600 in 2002-03 to the general fund on the effective date of the bill. A PR appropriation account consists of both a revenue component (which identifies the available balance in the appropriation account) and an appropriation/expenditure component (which identifies the total authorized level of expenditure from the appropriation). In general, an agency, to meet any required lapse, could take the monies from unbudgeted revenues, if available, or it could reduce expenditures to free-up the necessary funds to make the lapse.

Joint Finance: Increase the required PR lapse amounts to the general fund in 2002-03 by \$9,568,600. In addition, reduce expenditure authority in the Department of Financial Institutions by \$759,100 PR in 2002-03 to ensure that the lapse amounts recommended by the

Governor for that agency occur. The agencies that would be subject to the lapse requirement under the Governor and Joint Finance and the amounts to be lapsed are shown in the following table. Following the table are notes explaining various unique or additional provisions that apply to individual agencies' required lapses.

Proposed 2002-03 PR Lapses to the General Fund

<u>Agency</u>	<u>Governor's Lapse Amount</u>	<u>Joint Finance Change</u>	<u>Total Lapse Amount</u>
Administration			
Procurement services charges	\$268,500	\$772,600	\$1,041,100
Financial services charges	468,700	160,000	628,700
State facility operating charges	665,800	4,154,700	4,820,500
Agriculture, Trade and Consumer Protection			
Food regulation fees	195,200	0	195,200
Commerce			
Safety and building review fees	520,000	1,000,000	1,520,000
Electronic Government			
Computer utility service charges and assessments	493,000	2,242,900	2,735,900
Telecommunications services charges	2,000,000	1,141,100	3,141,100
Financial Institutions			
Supervision of financial institutions--fees and assessments	667,300	0	667,300
Office of credit unions operations--fees and assessments	91,800	0	91,800
Health and Family Services			
Public health licensing, review and certification fees	267,000	-267,000	0
Health services regulation and vital statistics fees	83,300	0	83,300
Health care information--provider assessments	125,000	0	125,000
Child facility licensing fees	0	267,000	267,000
Historical Society			
Admissions, sales and other receipts	174,200	0	174,200
Insurance			
Insurance fees	5,556,200	97,300	5,653,500
Justice			
Penalty assessment surcharge	132,300	0	132,300
Public Instruction			
Teacher certification fees	135,500	0	135,500
Regulation and Licensing			
Occupational and business licensing fees	<u>497,800</u>	<u>0</u>	<u>497,800</u>
TOTAL	\$12,341,600	\$9,568,600	\$21,910,200

Implementation of Lapses. The Secretary of the Department of Administration would be required to lapse the indicated amounts from each of the PR appropriations. Such lapses would, however, be subject to the general prohibition that the Secretary may not lapse or transfer any such monies if the proposed lapse or transfer would violate: (a) a condition imposed by the federal government on the expenditure of the monies; or (b) the United States or State of Wisconsin Constitutions.

Financial Institutions. SS SB 1 would direct DFI to lapse \$759,100 (approximately 5% of the agency's total budget for 2002-03) to the general fund in 2002-03 from the two appropriations identified above and in the amounts identified above. However, current law already requires that any balance in the two appropriations lapse to the general fund at the close of each fiscal year. As introduced by the Governor, SS SB 1 would not actually reduce DFI's expenditure authority in these appropriations. Joint Finance reduced the agency's expenditure authority under these appropriations in 2002-03 in order to ensure that the additional lapses occur.

Health and Family Services. Joint Finance action deleted the provision in SS SB 1 that would have lapsed \$267,000 PR to the general fund in 2002-03 from the appropriation that funds regulatory activities conducted by the Division of Public Health from public health licensing, review, and certification fees.

Instead, \$267,000 PR would be lapsed to the general fund from the appropriation for the Division of Children and Family Services' child facility licensing activities. The program revenue that is credited to this appropriation is from license fees paid by children's group homes, residential care centers for children and youth, child care and day care centers, shelter care facilities, and child placing agencies for foster care and adoption.

Insurance. Joint Finance action would result in the lapse of an additional \$97,300 PR in 2002-03 from the unallocated balance of OCI's PR general operations appropriation to the general fund. This modification was made in connection with a related Joint Finance action that deleted a \$97,300 reduction and transfer to the general fund in 2002-03 under three OCI segregated fund appropriations.

The funds in the segregated appropriations consist of premiums paid by policyholders. Under s. 655.27(6) and 604.03(2) of the statutes, the patients compensation fund, the local government property insurance fund, and the state life insurance fund are held in trust for the benefit of the insured and other proper claimants. OCI's legal staff raised a concern that transferring funds from these appropriations to the general fund could be subject to a legal challenge.

[SSA 1 Sections: 9220(1)&(2) and 9260(3)(a)&(b)]

3. SEG APPROPRIATION REDUCTIONS AND TRANSFERS TO THE GENERAL FUND

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$2,510,000	- \$359,900	\$2,150,100
SEG	-\$2,510,000	\$359,900	-\$2,150,100

Governor: Reduce segregated (SEG) fund appropriations in a number of agencies by \$2,510,000 in 2002-03 and direct that the amount of funds reduced from each appropriation be transferred from the segregated fund from which the appropriation is funded to the general fund on the effective date of the bill.

Joint Finance: Decrease by \$359,900 SEG in 2002-03 the amount of reductions and transfers to the general fund from SEG appropriations in various agencies. The agencies that would be subject to the appropriation reduction and transfer requirements under the Governor and Joint Finance and the amounts affected are shown in the following table. Following the table are notes explaining various unique or additional provisions that apply to individual agencies' required reductions and transfers.

Proposed SEG Appropriation Reductions and Transfers to the General Fund

<u>Agency</u>	<u>Governor's Reduction/ Transfer Amount</u>	<u>Joint Finance Change</u>	<u>Total Reduction/ Transfer Amount</u>
Administration			
Environmental improvement fund general operations	\$38,800	-\$38,800	\$0
Commerce			
Brownfields redevelopment administration	100,000	0	100,000
Petroleum inspection operations	251,300	0	251,300
PECFA administration	139,300	0	139,300
Insurance			
Patients compensation fund--administration	35,900	-35,900	0
Local government property insurance--administration	33,700	-33,700	0
State life fund--administration	27,700	-27,700	0
Natural Resources			
Environmental management--cleanup and response	1,000,000	0	1,000,000
Air and waste operations--environmental management	218,700	0	218,700
Enforcement and science operations--environmental management	56,900	0	56,900
Water division operations--environmental fund	125,600	0	125,600
Nonpoint source--general operations	22,200	0	22,200
Recycling administration--recycling fund	11,500	0	11,500
Mobile source administration--petroleum inspection fund	23,300	0	23,300
Administration and technology operations--environmental fund	171,000	0	171,000
Customer assistance operations--environmental fund	30,300	0	30,300
Veterans Affairs			
Veterans mortgage loan fund operations	<u>223,800</u>	<u>-223,800</u>	<u>0</u>
TOTAL	\$2,510,000	-\$359,900	\$2,150,100

Implementation of Reductions and Transfers. The Secretary of the Department of Administration would be required to transfer from each segregated fund the amount of appropriation reductions made under the bill for appropriations funded from each affected segregated fund. Such transfers would, however, be subject to the general prohibition that the Secretary may not transfer any such monies if the proposed transfer would violate: (a) a condition imposed by the federal government on the expenditure of the monies; or (b) the United States or State of Wisconsin Constitutions.

Administration. Joint Finance action deleted a \$38,800 SEG reduction and transfer from the environmental improvement fund general operations appropriation to the general fund. The funds identified for lapse from the environmental improvement fund derive from federal clean water and safe drinking water grants, municipal loan repayment receipts and state general obligation bond proceeds. Joint Finance deleted the proposed transfer in light of a concern that federal regulations governing the use of these funds may not permit their diversion to the state's general fund.

Insurance. Joint Finance action deleted a \$97,300 SEG reduction and transfer to the general fund in 2002-03 under three OCI segregated fund appropriations. Joint Finance instead increased by an equivalent amount the required lapse to the general fund in 2002-03 from the unallocated PR balances under OCI's PR general operations appropriation. The funds in the segregated appropriations consist of premiums paid by policyholders. Under s. 655.27(6) and 604.03(2) of the statutes, the patients compensation fund, the local government property insurance fund, and the state life insurance fund are held in trust for the benefit of the insured and other proper claimants. Joint Finance deleted these proposed SEG fund transfers in light of a concern that transferring funds from these appropriations to the general fund could be subject to a legal challenge.

Veterans Affairs. Joint Finance action deleted a \$223,800 SEG reduction and transfer from the veterans mortgage loan fund operations appropriation to the general fund. The veterans mortgage loan repayment fund consists of direct bond proceeds, repayments on mortgages, and investment earnings on proceeds.

[SSA 1 Sections: 9260(4)(a)&(b)]

4. TRANSFER FROM TRANSPORTATION FUND TO GENERAL FUND

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$22,211,700	-\$22,211,700	\$0
SEG	\$22,211,700	-\$22,211,700	\$0
SEG-Lapse	\$0	\$5,681,800	\$5,681,800

Governor: Increase funding in an appropriation for making a transfer from the transportation fund to the general fund by \$22,211,700 in 2002-03. Specify that a current law

provision that states that payments from the transportation fund may be made only on the order of the Secretary of the Department of Transportation (DOT) does not apply to the transfer appropriation. Delete this exception, effective June 30, 2003.

The appropriation in which the funding provided by this item would be placed was created by 2001 Act 109 to transfer \$4,333,600 in 2001-02 and \$6,190,900 in 2002-03 from the transportation fund to the general fund. The Act also required, in order to make the transfers, that these amounts be lapsed from the Department's administrative appropriations, while avoiding adverse impacts on activities related to highway planning and programming, design, and construction. In addition, 2001 Act 16 required DOT to lapse \$7,211,700 in 2001-02 and \$6,190,900 in 2002-03 directly from the Department's administrative appropriations to the general fund.

Although Act 16 and Act 109 required DOT to lapse amounts from administrative appropriations, the bill would not require any specific lapses in order to help fund the additional transfer. However, the current estimated biennium-ending balance in the transportation fund is \$16,529,900, or \$5,681,800 less than the proposed additional transfer to the general fund. DOA indicates that the intent would be to require DOT to lapse at least enough additional funds from administrative appropriations to maintain a positive transportation fund balance, although the bill would not create such a requirement.

Joint Finance: Delete the provision in the Governor's bill that would transfer funds from the transportation fund to the general fund. Instead, require the DOT Secretary to ensure that sufficient lapses to the transportation fund from the Department's SEG appropriations for state operations occur in 2002-03 to produce a June 30, 2003, unappropriated balance in the transportation fund of at least \$22,211,700. Specify that these lapse amounts shall be in addition to amounts lapsed from the Department's administrative appropriations as the result of lapse requirements included in 2001 Acts 16 and 109. Specify that the Secretary shall avoid adverse impacts on activities related to highway planning and programming, design, and construction in complying with this lapse requirement. Reduce funding in the SEG appropriation for making transfers to the general fund by \$22,211,700 in 2002-03 and reduce GPR revenues by the same amount. Increase estimated lapses from DOT appropriations by \$5,681,800, which is the difference between the biennium-ending balance that would be required by this item and the current estimated biennium-ending balance.

[SSA 1 Section: 9253(1)]

5. TOBACCO CONTROL BOARD GRANTS

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$2,000,000	\$0	\$2,000,000
SEG	-\$2,000,000	\$2,000,000	\$0

Governor: Reduce funding for grants distributed by the Tobacco Control Board by \$2,000,000 in 2002-03 and direct the DOA Secretary to transfer from the segregated tobacco control fund to the general fund this amount. In addition, prohibit the Board from distributing, in 2002-03, more than \$1,000,000 to the University of Wisconsin's Center for Tobacco Research and Intervention (UW-CTRI) at the University of Wisconsin-Madison. Finally, prohibit the Board from distributing, in 2002-03, more than \$1,000,000 for a telephone response system for smokers who are attempting to cease smoking.

Under Act 16, the Board was budgeted \$15,000,000 in 2002-03 to distribute as grants to reduce and prevent tobacco use. Of this funding, the Board is statutorily required to provide: (a) \$2,000,000 to support the Thomas T. Melvin Youth Prevention and Education program; (b) \$1,000,000 to support UW-CTRI; and (c) \$500,000 to the Medical College of Wisconsin. The Board provides grants for these purposes, and \$625,000 of discretionary grant funding budgeted for the Department of Public Instruction's school-based education and prevention program, on a fiscal year basis. The Board distributes the rest of the funding available for discretionary grants (\$10,875,000) on a calendar year basis, so that one-half of this funding (\$5,437,500) is used to support discretionary grants for the last six months of 2002 and \$5,437,500 is budgeted to support discretionary grants for the first six months of 2003. In December, 2002, the Joint Committee on Finance transferred \$88,600 of the amount budgeted for discretionary grants in calendar year 2003 to the Board's general program operations appropriation. Consequently, \$5,348,900 is currently available to support discretionary grants for the first six months of 2003. The Governor's bill would reduce this amount by \$2,000,000.

Joint Finance: Delete provision. Instead, transfer \$2 million from the unallocated, uncommitted balance of the tobacco control fund to the general fund in 2002-03. As of February 7, 2003, this uncommitted balance was \$2,055,258.

[SSA 1 Section: 9151(1)]

6. PUBLIC BENEFITS TRANSFER TO THE GENERAL FUND

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$4,700,000	\$3,665,600	\$8,365,600
SEG-Transfer	\$4,700,000	\$3,665,600	\$8,365,600

Governor: Transfer \$4,700,000 in 2002-03 from the utility public benefits fund to the general fund. Monies credited to the public benefits fund are derived from: (a) fees collected by electric utilities from their customers and remitted to DOA; and (b) annual transfers to DOA from major gas and electric utilities equal to the amounts the utilities received from their customers in 1998 for utility-sponsored public benefits programs. These funds support two major programs. The first program provides grants to low-income households for weatherization, the payment of energy bills and the early identification and prevention of energy crises. The second program awards grants for energy conservation and efficiency

services and for renewable resource initiatives. The administration indicates that the \$4.7 million would come from the second program. As of January 1, 2003, the balance in the public benefits fund was \$15,276,100.

Joint Finance: Transfer an additional \$3,665,600 in 2002-03 from the utility public benefits fund to the general fund. Specify that all the amounts transferred from the utility public benefits fund to the general fund in 2002-03 must be transferred from those amounts that would otherwise be committed in 2002-03 and subsequent fiscal years to the energy conservation and efficiency and renewable resource portion of the programs supported from the fund.

[SSA 1 Sections: 9101(1) and 9201(2)]

7. UNIVERSAL SERVICE FUND TRANSFER TO THE GENERAL FUND

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$3,000,000	\$239,000	\$3,239,000
SEG-Transfer	\$3,000,000	\$239,000	\$3,239,000

Governor: Transfer \$3,000,000 in 2002-03 from the universal service fund to the general fund. Monies credited to the universal service fund are derived from assessments paid by telecommunications providers. Telecommunications providers may recover these assessment costs from their customers. The fund is used to ensure that all state residents receive essential telecommunications services and have access to advanced telecommunications capabilities through programs operated by the PSC, DPI, the TEACH Board, and the University of Wisconsin System. As of January 1, 2003, the balance in the universal service fund was \$14,458,500.

Joint Finance: Transfer an additional \$239,000 in 2002-03 from the universal service fund to the general fund.

[SSA 1 Section: 9243(1)]

8. WISCONSIN DEVELOPMENT FUND

GPR-REV	\$7,000,000
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Governor/Joint Finance: Reduce the GPR appropriation and lapse program revenue repayments funding for the Wisconsin Development Fund (WDF) by a total of \$7,000,000 in 2002-03. The Secretary of Commerce would determine the amount of the GPR reduction and PR lapse to the general fund that would total \$7 million.

The WDF provides financial assistance to businesses, consortia, nonprofit organizations, and local governments for economic development projects. The WDF is funded through a GPR and a program revenue repayments appropriation. Amounts received from WDF loan

repayments are credited to the repayments appropriation and these monies are used to fund WDF grants and loans. The loan repayments appropriation shows a January 1, 2003, unencumbered balance of approximately \$8.7 million and the GPR appropriation had a \$4.8 million balance.

[SSA 1 Section: 9209(1)]

9. RECYCLING MARKET DEVELOPMENT BOARD

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$1,000,000	\$2,800,000	\$3,800,000
PR-Lapse	\$1,000,000	\$2,800,000	\$3,800,000

Governor: Lapse \$1,000,000 PR to the general fund in 2002-03 from the Recycling Market Development Board loan repayments appropriation in Commerce. The Board provides grants, loans or manufacturing rebates to governmental or business entities to assist waste generators in the marketing of recovered materials or to develop markets for recovered materials. The source of the program revenue is repayments of previously made loans.

Joint Finance: Increase the lapse by \$2,800,000. SSA 1 would lapse to the general fund the entire \$3.8 million estimated June 30, 2003, unencumbered appropriation account balance.

[SSA 1 Section: 9260(3) (as it relates to s. 20.143(1)(L))]

10. BROWNFIELDS GRANTS

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$3,500,000	\$2,750,000	\$6,250,000
SEG	-\$3,500,000	-\$2,750,000	-\$6,250,000

Governor: Decrease funding for Commerce brownfields grants by \$3,500,000 SEG in 2002-03 and transfer that amount to the general fund. The Brownfields Grant program provides financial assistance to businesses, municipalities, and nonprofit organizations that conduct brownfields redevelopment and related environmental remediation projects. Commerce is appropriated \$7.0 million in environmental fund SEG for the program in 2002-03.

Joint Finance: Reduce the brownfields grants appropriation by an additional \$2,750,000 and transfer this amount to the general fund. A total of \$750,000 SEG would remain for statutorily required grants to Menomonee Valley Partners, Inc., and the Milwaukee Economic Development Corporation.

[SSA 1 Section: 9260(4)(a) (as it relates to s. 20.143(1)(qm))]

11. BROWNFIELDS GREEN SPACE GRANTS

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$500,000	\$500,000	\$1,000,000
SEG	-\$500,000	-\$500,000	-\$1,000,000

Governor: Reduce the brownfields green space grants appropriation in the Department of Natural Resources by \$500,000 from the segregated environmental management account of the environmental fund and transfer this amount to the general fund. The appropriation is a biennial appropriation with \$1,000,000 in 2001-02 and \$0 in 2002-03. The January 1, 2003, unencumbered balance of the appropriation account was \$1,000,000.

Joint Finance: Reduce the brownfields green space grants appropriation by an additional \$500,000 and transfer this amount to the general fund. No grants would be made from the appropriation in the 2001-03 biennium.

[SSA 1 Section: 9260(4)(a) (as it relates to s.20.370(6)(eu))]

12. BROWNFIELDS SUSTAINABLE URBAN DEVELOPMENT ZONE PROGRAM

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$0	\$125,000	\$125,000
SEG	\$0	-\$125,000	-\$125,000

Governor: Repeal the requirement in the brownfields sustainable urban development zone (SUDZ) program that, in the 2001-03 biennium, DNR would be required to provide \$150,000 to the City of Platteville and \$250,000 to the City of Fond du Lac. Under 2001 Act 16, \$525,000 environmental fund SEG is provided in 2001-02 in a biennial appropriation for a grant program for municipalities to investigate environmental contamination and to conduct cleanup of brownfields properties. The \$125,000 in funds that were not set aside for Platteville and Fond du Lac is available to municipalities that are selected by DNR from municipalities that apply for funding. DNR entered into a contract with Platteville in May, 2002, and a contract with Fond du Lac in June, 2002. The remaining \$125,000 in undesignated funds has not been committed under the program to date. Administration officials indicate that the provision was included in the bill in error.

Joint Finance: Delete provision. Rather, reduce the brownfields sustainable urban development zone program appropriation in DNR by \$125,000 from the segregated environmental management account of the environmental fund in 2002-03 and transfer this

amount to the general fund. No undesignated funds would remain in the program in the 2001-03 biennium.

[SSA 1 Sections: 9260(4)(a)(as it relates to s. 20.370(6)(er))]

13. RECYCLING FUND

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR-REV	\$3,000,000	\$3,100,000	\$6,100,000
SEG-Transfer	\$3,000,000	\$3,100,000	\$6,100,000

Governor: Transfer \$3,000,000 from the segregated recycling fund to the general fund in 2002-03.

Joint Finance: Increase the transfer from the segregated recycling fund to the general fund by \$3,100,000 in 2002-03. The bill would transfer the entire \$6.1 million expected June 30, 2003, balance of the recycling fund to the general fund.

[SSA 1 Section: 9238(1)]

14. SHIFT STEWARDSHIP DEBT SERVICE TO FORESTRY ACCOUNT

	Governor	Jt. Finance (Chg. to Gov)	Net Change
GPR	-\$4,000,000	-\$400,000	-\$4,400,000
SEG	<u>4,000,000</u>	<u>400,000</u>	<u>4,400,000</u>
Total	\$0	\$0	\$0

Governor: Shift an additional \$4 million in 2002-03 from GPR to forestry account SEG for the payment of principal and interest related to the acquisition and development of forested properties under the Warren Knowles-Gaylord Nelson Stewardship program. Under 2001 Act 16, \$8 million in 2001-02 and \$4 million in 2002-03 was appropriated for this purpose. However, only \$4.9 million of the \$8 million available was expended for debt service in 2001-02.

Joint Finance: Include the Governor's proposal. Further, shift an additional \$400,000 in 2002-03 from GPR to forestry account SEG for the payment of principal and interest related to the acquisition and development of forested properties under the stewardship program. Under the bill, the forestry account of the conservation fund would be expected to have a June 30, 2003, balance of approximately \$1 million.

[SSA 1 Section: 9238(3)]

15. STATE PARK, FOREST, AND RIVERWAY ROADS

GPR-Lapse	\$1,900,000
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Governor/Joint Finance: Lapse \$1,900,000 GPR from the appropriation for state park, forest, and riverway roads maintenance and development within the Department of Natural Resources to the general fund. The appropriation is expected to have a June 30, 2003, unencumbered balance of approximately \$870,000 GPR under the bill.

[SSA 1 Section: 9238(2)]

16. MEDICAL ASSISTANCE FUNDING

GPR	- \$9,587,000
FED	58,656,700
SEG	<u>64,402,900</u>
Total	\$113,472,600

Governor/Joint Finance: Increase funding for medical assistance (MA) benefits by \$54,815,900 (-\$9,587,000 GPR and \$64,402,900 SEG from the MA trust fund) in 2002-03 to reflect a reestimate of the amount of funding needed to support MA benefits in 2002-03, based on current law. In addition, increase the estimated amount of federal MA matching funds the state would receive by \$58,656,700 FED in 2002-03. The GPR reduction would be offset by a corresponding GPR increase in BadgerCare funding, which is summarized under a separate item.

The following table summarizes MA benefits funding in 2002-03 under this item.

**MA Benefits Funding
Fiscal Year 2002-03**

	<u>Current Budget Authority</u>	<u>Special Session Senate Bill 1</u>	<u>Total Funding</u>
GPR	\$1,048,187,900*	-\$9,587,000	\$1,038,600,900
FED	2,207,231,100	58,656,700	2,265,887,800
SEG	<u>296,925,900</u>	<u>64,402,900</u>	<u>361,328,800</u>
Total	\$3,552,344,900	\$113,472,600	\$3,665,817,500

*Includes \$1,464,100 GPR that DHFS indicates was budgeted, but unexpended in 2001-02 and carried forward to 2002-03.

Enrollment. Projected enrollment growth, particularly growth in the number of low-income families, is a primary factor in the reestimate. It is projected that the average enrollment will increase by 9.9% in 2002-03, to approximately 511,000 individuals. The table below identifies actual and projected average enrollment, by major eligibility group, under the current estimate.

**Actual and Projected Average MA Monthly Enrollment
Fiscal Years 2000-01 thru 2002-03**

	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected <u>2002-03</u>	Percent Increase from Previous Year	
				<u>2001-02</u>	<u>2002-03</u>
Elderly	44,108	43,632	43,300	-1.1%	-0.8%
Disabled	97,689	99,164	102,121	1.5	3.0
AFDC-Related	146,396	173,442	209,056	18.5	20.5
Other*	<u>133,229</u>	<u>148,608</u>	<u>156,558</u>	11.5	5.4
Total	421,422	464,846	511,036	10.3%	9.9%

*Includes individuals in low-income families enrolled under the Healthy Start criteria and individuals participating in waiver programs.

The funding included in 2001 Act 16 was based on the assumption that average monthly enrollment would be approximately 444,400 in 2002-03. The current projection of 511,000 represents a 15% increase from the Act 16 projection.

Costs per Person. Projected increases in the average costs of providing services to MA enrollees also contribute to the overall increase in projected MA costs. Among the service categories, the largest projected percentage increases are for drugs, the average cost of which is expected to increase by 13.2% in 2002-03.

This reestimate does not include increases in payment rates for either fee-for-service providers or managed care organizations.

Federal Funding Reestimate. As part of this reestimate, federal revenue is estimated to increase by \$58,656,700 in 2002-03 from the amount currently budgeted. This estimate includes: (a) projected increases in federal funds that match the state funding increase; and (b) a reestimate of federal matching funds available, based on current budgeted state funds. Consequently, the federal funding increase does not reflect the 2002-03 federal matching rate of (58.465%), based on the state funding increase.

MA Trust Fund. The recommendation to fund the projected MA and BadgerCare deficits with unallocated balances in the MA trust fund would reduce projected balances in the fund and increase a projected fund deficit that is expected to occur in the 2004-05 fiscal year. This deficit will need to be addressed as part of the 2003-05 biennial budget.

The following fund condition statement identifies actual and projected MA trust fund revenues, expenditures, and balances from 2000-01 to 2004-05 if this provision were enacted and base funding from this source were maintained in each year of the 2003-05 biennium.

**MA Trust Fund
Revenues, Expenditures and Balances Under SS SB 1
Fiscal Years 2000-01 thru 2004-05**

	<u>2000-01</u> <u>Actual</u>	<u>2001-02</u> <u>Actual</u>	<u>2002-03</u> <u>Estimate</u>	<u>2003-04</u> <u>Estimate</u>	<u>2004-05</u> <u>Estimate</u>
Opening Balance	\$0	\$275,298,200	\$361,655,000	\$325,648,100	\$52,222,400
Revenues					
IGT Claims	\$372,754,200	\$351,665,600	\$318,245,100	\$18,396,700	\$15,899,700
Interest Earnings	0	4,856,400	8,352,500	6,379,200	0
Disallowance	0	-61,697,600	0	0	0
Interest Penalty	<u>0</u>	<u>-707,300</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$372,754,200	\$294,117,100	\$326,597,600	\$24,775,900	\$15,899,700
Expenditures					
MA and BadgerCare					
Benefits	\$94,603,200	\$205,467,500	\$298,086,600	\$298,086,600	\$298,086,600
SS Senate Bill 1	0	0	64,402,900	0	0
Cost of Wire Transfers	<u>2,852,800</u>	<u>2,292,800</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
Subtotal	\$97,456,000	\$207,760,300	\$362,604,500	\$298,201,600	\$298,201,600
Closing Balance	\$275,298,200	\$361,655,000	\$325,648,100	\$52,222,400	-\$230,079,500

[SSA 1 Sections: 9224(1)&(2)]

17. BADGERCARE FUNDING

GPR	\$9,587,000
FED	23,061,700
PR	<u>1,013,200</u>
Total	\$33,661,900

Governor/Joint Finance: Increase funding for BadgerCare benefits by \$9,587,000 GPR in 2002-03 to reflect a reestimate of the amount of funding needed to support BadgerCare benefits in 2002-03, based on current law. In addition, increase estimated expenditures from federal and program revenue by \$23,061,700 FED and \$1,013,200 PR in 2002-03 to reflect the current estimate.

The following table summarizes BadgerCare benefits funding in 2002-03 under this item.

**BadgerCare Benefits Funding
Fiscal Year 2002-03**

	<u>Current Available Funding</u>	<u>Special Session Senate Bill 1</u>	<u>Total Funding</u>
GPR	\$51,513,900*	\$9,587,000	\$61,100,900
FED	102,377,300	23,061,700	125,439,000
PR	3,293,400	1,013,200	4,306,600
SEG	<u>1,160,700</u>	<u>0</u>	<u>1,160,700</u>
Total	\$158,345,300	\$33,661,900	\$192,007,200

*Includes \$114,400 that DHFS indicates was budgeted, but not expended in 2001-02 and carried forward to 2002-03.

Federal revenue is available from MA matching funds and funding available under the state children's health insurance program. Program revenue is available from premiums paid by families enrolled in BadgerCare with income above 150% of the federal poverty level. Segregated revenue reflects revenue available from the MA trust fund.

It is projected that the average monthly enrollment in BadgerCare will increase to approximately 104,100 in 2002-03, or approximately 15% over the 2001-02 actual average monthly enrollment. The funding included in 2001 Act 16 was based on the assumption that the average monthly enrollment would be approximately 92,600 in 2002-03. The current projection of 104,100 represents an increase of approximately 12.5% from the Act 16 projection. The current estimate assumes that the cost per enrollee will be approximately \$155 per month in 2002-03, rather than \$142 per month, which was assumed in the 2001 Act 16 estimate.

[SSA 1 Section: 9224(3)]

18. PRISON CONTRACT BED FUNDING

GPR	\$9,247,800
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Governor/Joint Finance: Provide \$9,247,800 in 2002-03 for increased funding for prison contract beds. Increased funding is associated with: (a) inmate population levels exceeding budgeted levels; and (b) the increased daily rate for out-of-state prison contract beds under the new contract between the Department and Corrections Corporation of America (CCA). On December 17, 2002, the Joint Committee on Finance approved a contract between Corrections and CCA for the placement of male inmates in out-of-state facilities. The contract increased the daily rate per inmate from \$44 to \$48.50 for the period from December 22, 2002, to December 21, 2003. In addition to funding the costs of out-of-state contract beds, the prison contract bed appropriation supports the costs of inmates held in the Prairie du Chien Correctional facility, federal facilities, and in county jails, and young adults held in juvenile correctional facilities.

Current funding for contract beds is \$60,102,700. Under the bill, total funding would be \$69,350,500 in 2002-03.

[SSA 1 Section: 9210(2)]

19. INMATE HEALTH CARE COST INCREASES

GPR	\$7,269,800
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Governor/Joint Finance: Provide \$7,269,800 in 2002-03 for increased costs of inmate health care in the Department of Corrections' Bureau of Health Services (BHS). Costs for BHS include pharmaceuticals, contracts with health care service providers, contracts with the University of Wisconsin Hospitals and Clinics and other hospitals, medical, dental, and laboratory services, and other health care-related supplies. Current funding for inmate health care in the Bureau is \$30,552,300. Under the bill, total funding would be \$37,822,100 in 2002-03.

[SSA 1 Section: 9210(1)]

20. EXEMPTION FROM STATUTORY BALANCE AND STRUCTURAL BALANCE REQUIREMENTS

Governor/Joint Finance: Include provisions stipulating that the bill may be enacted notwithstanding the statutory general fund balance requirement for fiscal year 2002-03 and notwithstanding the statutory general fund structural balance requirement.

Under the statutes, no bill affecting general purpose revenues may be enacted if the bill would cause the general fund balance on June 30, 2003, to be an amount less than 1.2% of GPR appropriations plus compensation reserves for fiscal year 2002-03 [\$134 million].

Under s. 20.003(4m) of the statutes, no bill may be adopted by the Legislature if the bill would cause, in any fiscal year, the total amount of monies designated in the general fund condition statement as total GPR expenditures [gross expenditures less projected lapses] to exceed the total amount of monies designated in the same general fund condition as taxes and departmental revenues.

[SSA 1 Sections: 9160(1)&(2)]